

COUNTY COUNCIL
OF
HARFORD COUNTY, MARYLAND

Bill No. 03-63

Introduced by: Council Member Cassilly

Legislative Day No. 03- 29 Date: November 18, 2003

AN ACT to propose an amendment to Article II, Legislative Branch, of the Harford County Charter, as amended, by repealing and reenacting, with amendments, Section 213, County Auditor, and Section 214, Special Audits; to provide that the County Auditor may perform certain duties; to provide that the County Council may appoint Assistant County Auditors; to require that certain records shall be available for inspection by the County Auditor; to provide that an independent firm of certified accountants shall perform a complete financial audit of the County; to provide that the County Auditor may perform special audits; and to require the submission of this amendment to the legally qualified voters of Harford County for their adoption or rejection in accordance with Section 905 of the Harford County Charter.

By the Council, November 18, 2003

Introduced, read first time, ordered posted and public hearing scheduled

on: December 16, 2003

at: 7:15 p.m.

By order: Barbara J. Ruth, Council Administrator

PUBLIC HEARING

Having been posted and notice of time and place of hearing and title of Bill having been published according to the Charter, a public hearing was held on December 16, 2003, and concluded on December 16, 2003.

Barbara J. Ruth, Council Administrator

EXPLANATION: CAPITALS INDICATE MATTER ADDED TO EXISTING LAW. [BRACKETS] indicate matter Deleted from existing law. Underlining indicates Language added to bill by amendment. Language Lined through indicates matter stricken out of Bill by amendment.

1 Section 1. Be It Enacted By The County Council of Harford County, Maryland, That
2 Section 213, County Auditor, and Section 214, Special Audits, both of Article II,
3 Legislative Branch, of the Harford County Charter, as amended, be, and they are hereby,
4 repealed and reenacted, with amendments, all to read as follows:

5 Article II. Legislative Branch.

6 Section 213. County Auditor.

7 (a) The Council shall appoint a County Auditor AND ANY ASSISTANT COUNTY
8 AUDITORS who shall serve at the pleasure of the Council and shall receive such
9 compensation as the Council may determine. The County Auditor shall be a certified
10 public accountant licensed under the law of this state.

11 (b) [The County Auditor shall, not later than four months after the close of each fiscal
12 year, prepare and submit to the Council and to the County Executive, a complete
13 financial audit for the preceding fiscal year of all agencies that receive or disburse County
14 funds. The audit shall include a report together with such explanatory comments as the
15 County Auditor may deem appropriate. The report and explanatory comments shall be
16 published in at least two newspapers published in the County, and copies of the complete
17 audit shall be open for inspection by the public. The Council may exempt on an annual
18 basis those agencies whose entire records, accounts, and affairs are completely audited
19 each year by the State or Federal government and may, for good cause, grant an
20 extension to submit the financial audit.] THE COUNTY AUDITOR AND ANY
21 ASSISTANT COUNTY AUDITORS SHALL PERFORM SUCH DUTIES AS
22 ASSIGNED AND DIRECTED TO THEM BY A MAJORITY OF THE COUNCIL.
23 SUCH DUTIES ASSIGNED BY THE COUNCIL MAY INCLUDE, WITHOUT

1 LIMITATION, THE PREPARATION AND SUBMISSION TO THE COUNTY
2 COUNCIL AND COUNTY EXECUTIVE OF REPORTS OF THE INTERNAL
3 ACCOUNTING AND CONTROL, ADMINISTRATIVE AND OPERATING
4 PRACTICES AND PROCEDURES, FINANCIAL AUDITS, FINANCIAL AND
5 COMPLIANCE MATTERS, AND PERFORMANCE AUDITING OF ANY COUNTY
6 OFFICE, DEPARTMENT OR AGENCY, AND FINANCIAL AUDITS OF ALL
7 OFFICES, AGENCIES AND DEPARTMENTS THAT RECEIVE OR DISBURSE
8 COUNTY FUNDS.

9 (c) All records and files pertaining to the receipt and expenditure of County funds by all
10 officers, agents, and employees of the County and all agencies thereof, AND ALL
11 RECORDS AND FILES PERTAINING TO MANAGEMENT AND PERFORMANCE
12 OF THE FUNCTIONS AND ACTIVITIES OF ANY OFFICE, DEPARTMENT OR
13 AGENCY FUNDED IN WHOLE OR IN PART BY COUNTY FUNDS, AND ALL
14 OFFICES, DEPARTMENTS, INSTITUTIONS, BOARDS, COMMISSIONS AND
15 OTHER AGENCIES THEREOF, shall at all times be open to the inspection of the
16 County Auditor [who] AND ASSISTANT COUNTY AUDITORS ACTING AT THE
17 DIRECTION OF THE COUNTY AUDITOR. THE COUNTY AUDITOR shall
18 promptly call to the attention of the Council and the County Executive any irregularity or
19 improper procedure which may be discovered.

20 (d) The Council shall have the power to implement the provisions of this section and to
21 assign additional functions, duties, and personnel to the County Auditor. All actions of
22 the Council pursuant to this section shall be exempt from the Executive veto.

1 (E) A COMPLETE FINANCIAL AUDIT FOR THE PRECEEDING FISCAL YEAR OF
2 ALL OFFICES, DEPARTMENTS, INSTITUTIONS, BOARDS, COMMISSIONS, AND
3 OTHER AGENCIES THAT RECEIVE OR DISBURSE COUNTY FUNDS SHALL BE
4 MADE NO LATER THAN 4 MONTHS AFTER THE CLOSE OF EACH FISCAL
5 YEAR BY AN INDEPENDENT FIRM OF CERTIFIED PUBLIC ACCOUNTANTS
6 WHOSE MEMBERS ARE LICENSED FOR THE PRACTICE OF THEIR
7 PROFESSION UNDER THE LAWS OF THIS STATE. THE SELECTION OF SUCH
8 FIRM SHALL BE MADE BY THE COUNTY COUNCIL. ALL RECORDS AND
9 FILES PERTAINING TO THE RECEIPT AND EXPENDITURE OF COUNTY
10 FUNDS BY ALL OFFICERS, AGENTS, AND EMPLOYEES OF THE COUNTY AND
11 ALL AGENCIES THEREOF, SHALL AT ALL TIMES BE OPEN TO THE
12 INSPECTION OF THE INDEPENDENT FIRM FOR THE PURPOSE OF
13 CONDUCTING THE AUDIT. THE AUDIT SHALL INCLUDE A REPORT
14 TOGETHER WITH SUCH EXPLANATORY COMMENTS AS THE INDEPENDENT
15 FIRM MAY DEEM APPROPRIATE. THE REPORT AND EXPLANATORY
16 COMMENTS SHALL BE PUBLISHED IN AT LEAST TWO NEWSPAPERS
17 PUBLISHED IN THE COUNTY, AND COPIES OF THE COMPLETE AUDIT SHALL
18 BE OPEN FOR INSPECTION BY THE PUBLIC. THE COUNCIL MAY EXEMPT ON
19 AN ANNUAL BASIS THOSE AGENCIES WHOSE ENTIRE RECORDS,
20 ACCOUNTS, AND AFFAIRS ARE COMPLETELY AUDITED EACH YEAR BY
21 THE STATE OR FEDERAL GOVERNMENT AND MAY, FOR GOOD CAUSE,
22 GRANT AN EXTENSION TO SUBMIT THE FINANCIAL AUDIT.
23 Section 214. Special Audits.


1 Either the Council or the County Executive may at any time order the COUNTY
2 AUDITOR TO PERFORM AN examination or audit of the accounts of any agency that
3 receives or disburses County funds. Upon the death, resignation or removal of any
4 County officer, the County Auditor shall cause an audit and investigation to be made of
5 any accounts maintained by the officer and by the agency. The County Auditor shall
6 report the results of this audit to the County Executive and the Council, and copies shall
7 be made available to the public no later than three months after the ordering of the audit.
8 If, as result of any such audit, an officer shall be found to be indebted to the County, the
9 County Executive shall proceed forthwith to collect the indebtedness. All actions of the
10 Council pursuant to this section shall be exempt from the Executive veto.

11 Section 2. And Be It Further Enacted, That before this Act becomes effective, it shall
12 be submitted to a Referendum of the legally qualified voters of Harford County in
13 accordance with Section 905 of the Charter of Harford County, Maryland, at the General
14 Election to be held in November 2004. There shall be printed on the ballots or ballot
15 labels used at this election a brief summary in understandable language of the purpose of
16 this Act, and underneath the summary, on separate lines, a square or box to the right of
17 and opposite the words, "For__," and a corresponding square or box to the right of and
18 opposite the words, "Against__," so that each voter may vote for or against the provisions
19 of this Act. If a majority of the votes cast in the election are "For__," the provisions of
20 this Act shall become effective from and after the 30th calendar day following the
21 election, but if a majority of the votes cast in the election are "Against__," the provisions
22 of this Act shall be of no effect and null and void.

1 Section 3. And Be It Further Enacted, That subject to the provisions of Section 2 of
2 this Act and for the sole purpose of providing for the referendum therein required, this
3 Act shall take effect 60 calendar days from the date it becomes law.

EFFECTIVE DATE:

The Council Administrator of the Council does hereby certify that fifteen (15) copies of this Bill are immediately available for distribution to the public and the press.



Council Administrator

HARFORD COUNTY BILL NO. 03-63

Brief Title Charter Amendment – County Auditor and Special Audits

is herewith submitted to the County Council of Harford County for enrollment as being the text as finally passed.

CERTIFIED TRUE AND CORRECT

ENROLLED

Council Administrator

Council President

Date _____

Date _____

BY THE COUNCIL

Read the third time.

Passed: LSD _____

Failed of Passage: LSD 04-01 January 6, 2004

By Order

Barbara J. Ruth
Council Administrator

Sealed with the County Seal and presented to the County Executive for approval this _____ day of _____, 2004 at ____p.m.

Council Administrator

BY THE EXECUTIVE

COUNTY EXECUTIVE

APPROVED: Date _____

BY THE COUNCIL

THIS BILL WAS REJECTED LSD 04-01, JANUARY 6, 2004, AFTER A PUBLIC HEARING BY AN AFFIRMATIVE VOTE OF 2-3-1 (6) MEMBERS OF THE COUNCIL.

Barbara J. Ruth
Barbara J. Ruth Council Administrator